

TREASURER-TAX COLLECTOR

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer Tax Collector. The function of the division is to provide a credit bureau and collection service for the county, as well as accounting and collections of court ordered payments. The division's purpose is to centrally coordinate the county's collection functions. Total collections by the division are estimated at \$26 million for 2002-03. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	Actual 2000-01	Budget 2001-02	Actual 2001-02	Budget 2002-03
Total Appropriation	4,347,924	6,479,645	5,175,474	6,894,549
Total Revenue	5,322,887	6,479,645	6,711,371	6,894,549
Local Cost	(974,963)	-	(1,535,897)	-
Budgeted Staffing		89.5		93.9
<u>Workload Indicators</u>				
Total collection (\$)	21,120,282	20,000,000	30,004,855	26,000,000
Open accounts	226,798		270,826	
Assigned accounts	155,566		174,716	

Central Collections was originally budgeted at zero local cost for 2001-02. The division actually returned \$1,535,897 to the general fund in 2001-02 due to a decrease in salaries and benefits of \$656,091 as a result of filling positions later in the fiscal year than originally planned. Also certain services and supply expenses (temporary help, personal computer upgrades and other costs) are lower than anticipated. Revenues exceeded budget due largely to increased court collections.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing is proposed to increase a net 4.4 positions, all of which are funded with existing resources. These staffing changes include the following:

- (1) 1.0 Automated Systems Analyst I position is transferred from the Treasurer-Tax Collector budget unit. 0.5 Automated Systems Technician position has been budgeted. In addition, a Fiscal Clerk I was reclassified to an Automated Systems Technician. These changes are necessary to support the increased workload and general programming updates and modifications.
- (2) 1.0 Accounting Technician and 0.9 Supervising Fiscal Clerk positions have been budgeted to enhance productivity of accounting transactions. 1.0 Public Service Employee position was added to assist temporary increased workload and enhance customer service.
- (3) An Accountant II was reclassified to a Supervising Accountant II due to the increased accounting workload caused by Court collections.

PROGRAM CHANGES

None.

TREASURER-TAX COLLECTOR

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
Appropriations					
Salaries and Benefits	3,252,171	3,908,262	4,297,318	132,567	4,429,885
Services and Supplies	1,672,364	2,320,444	2,357,096	(295,709)	2,061,387
Central Computer	21,278	21,278	61,497	-	61,497
Transfers	229,661	229,661	229,661	112,119	341,780
Total Appropriation	5,175,474	6,479,645	6,945,572	(51,023)	6,894,549
Revenue					
Fines & Forfeitures	75,923	159,000	159,000	(51,023)	107,977
Current Services	6,464,053	6,165,545	6,525,072	-	6,525,072
State, Fed or Gov't Aid	115,225	70,000	100,000	-	100,000
Other Revenue	56,170	85,100	161,500	-	161,500
Total Revenue	6,711,371	6,479,645	6,945,572	(51,023)	6,894,549
Local Cost	(1,535,897)	-	-	-	-
Budgeted Staffing		89.5	89.5	4.4	93.9

Total Changes in Board Approved Base Budget

Base Year		
Salaries and Benefits	380,522	MOU and retirement increases.
Services and Supplies	36,652	Inflation, risk management liabilities and EHAP.
Central Computer	40,219	
Revenue		
Current Services	350,993	Estimated increase in revenues due to an increase in total collections.
State, Fed or Gov't Aid	30,000	Increase in revenues due to increase in state court services collections.
Other Revenue	76,400	Increase in bad debt collection for various county departments.
Mid Year		
Salaries and Benefits	8,534	Classification changes within Central Collections, agenda item March 19, 2002.
Revenue		
Current Services	8,534	

Total Appropriation Change	465,927
Total Revenue Change	465,927
Total Local Cost Change	-
Total 2001-02 Appropriation	6,479,645
Total 2001-02 Revenue	6,479,645
Total 2001-02 Local Cost	-
Total Base Budget Appropriation	6,945,572
Total Base Budget Revenue	6,945,572
Total Base Budget Local Cost	-

Board Approved Changes to Base Budget

Salaries and Benefits	132,567	Increase in salaries and benefits is due to adding the following positions: Automated System Analyst I, Automated Systems Technician, Accounting Technician, Supervising Fiscal Clerk, and Public Service Employee.
Services and Supplies	(295,709)	Decrease in service and supplies is due to a decrease in computer software expense, equipment maintenance, postage, and inventoriable equipment.
Transfers	112,119	Increased due to administration costs, and services and supplies costs, provided by the Treasurer-Tax Collector.
Total Appropriation	(51,023)	
Fines & Forfeitures	(51,023)	Estimated decrease in revenues due to decrease in delinquent accounts.
Total Revenue	(51,023)	
Local Cost	-	